

## REVENUE DEPARTMENT[701]

### Notice of Intended Action

#### **Proposing rule making related to declaration of value forms and providing an opportunity for public comment**

The Revenue Department hereby proposes to amend Chapter 79, “Real Estate Transfer Tax and Declarations of Value,” Iowa Administrative Code.

#### *Legal Authority for Rule Making*

This rule making is proposed under the authority provided in Iowa Code section 421.14.

#### *State or Federal Law Implemented*

This rule making implements, in whole or in part, Iowa Code section 428A.1.

#### *Purpose and Summary*

This proposed rule making makes an amendment related to the transmittal of declaration of value forms following an amendment to Iowa Code section 428A.1 made in 2020 Iowa Acts, House File 2641.

#### *Fiscal Impact*

This rule making has nominal fiscal impact to the State of Iowa. The Department will incur nominal cost in implementing these changes.

#### *Jobs Impact*

After analysis and review of this rule making, no impact on jobs has been found.

#### *Waivers*

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

#### *Public Comment*

Any interested person may submit written or oral comments concerning this proposed rule making. Written or oral comments in response to this rule making must be received by the Department no later than 4:30 p.m. on October 13, 2020. Comments should be directed to:

Nick Behlke  
Department of Revenue  
Hoover State Office Building  
P.O. Box 10457  
Des Moines, Iowa 50306  
Phone: 515.725.9948  
Email: [nick.behlke@iowa.gov](mailto:nick.behlke@iowa.gov)

#### *Public Hearing*

A public hearing at which persons may present their views orally or in writing will be held via Google Meet at the link below. Participants may also call in via phone at the following phone number: (US)

+1 402.821.1140. When prompted, enter PIN: 395 454 339#. Please mute your phones or microphones upon entering the meeting.

October 13, 2020  
2:30 to 3:30 p.m.

Google Meet Location  
[meet.google.com/vmf-iced-vma](https://meet.google.com/vmf-iced-vma)

Persons who wish to make oral comments at the public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rule making.

Any persons who intend to attend the public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs.

*Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its [regular monthly meeting](#) or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

The following rule-making action is proposed:

Amend subrule 79.3(3) as follows:

**79.3(3) *Transmittal of forms.*** Real estate transfer-declaration of value forms filed with the county recorder shall be transmitted promptly to the appropriate assessor department. ~~City and county assessors shall transmit to the department of revenue within 60 days of the end of each calendar quarter all real estate transfer-declaration of value forms received from the county recorder during that calendar quarter. Under no circumstances shall the assessor retain any real estate transfer-declaration of value form longer than designated in this subrule. Nothing in this subrule shall be construed to relieve, limit, or prohibit city and county assessors from completing the requirements set forth in Iowa Code sections 421.17(6) "a" and 421.17(6) "b."~~